- (c) Any person to the extent that such person is, or has been, since the effective date, acting or purporting to act, directly or indirectly, for or on behalf of the foregoing; and
- (d) Any other person determined by the Office of Foreign Assets Control to be included within paragraphs (a) through (c) of this section.

NOTE 1 TO §560.304: The names of persons that OFAC has determined fall within this definition are published in the FEDERAL REG-ISTER and incorporated into the Office of Foreign Assets Control's Specially Designated Nationals and Blocked Persons List ("SDN List") with the identifier "[IRAN]." The SDN List is accessible through the following page on the Office of Foreign Assets Control's Web site: www.treasury.gov/sdn. However, the property and interests in property of persons falling within the definition of the term Government of Iran are blocked pursuant to §560.211 regardless of whether the names of such persons are published in the Federal Register or incorporated into the SDN List.

NOTE 2 TO §560.304: Section 501.807 of this chapter describes the procedures to be followed by persons seeking administrative reconsideration of OFAC's determination that they fall within the definition of the term Government of Iran.

§ 560.305 Person; entity.

- (a) The term *person* means an individual or entity.
- (b) The term *entity* means a partnership, association, trust, joint venture, corporation, group, subgroup, or other organization.

§ 560.306 Iranian-origin goods or services; goods or services owned or controlled by the Government of Iran.

- (a) The terms goods of Iranian origin and Iranian-origin goods include:
- (1) Goods grown, produced, manufactured, extracted, or processed in Iran; and
- (2) Goods which have entered into Iranian commerce.
- (b) The terms services of Iranian origin and Iranian-origin services include:
- (1) Services performed in Iran or by an entity organized under the laws of Iran or any jurisdiction within Iran, or a person residing in Iran; and
- (2) Services performed outside Iran by a citizen, national or permanent resident of Iran who is ordinarily resi-

- dent in Iran, or by an entity organized under the laws of Iran or any jurisdiction within Iran.
- (c) The term goods or services owned or controlled by the Government of Iran includes:
- (1) Goods grown, produced, manufactured, extracted or processed by the Government of Iran or goods in its possession or control; and
- (2) Services performed by the Government of Iran.
- (d) The terms services of Iranian-origin, Iranian-origin services, and services owned or controlled by the Government of Iran do not include:
- (1) Diplomatic and consular services performed by or on behalf of the Government of Iran:
- (2) Diplomatic and consular services performed by or on behalf of the Government of the United States; or
- (3) Services performed outside Iran by an Iranian citizen or national who is resident in the United States or a third country, provided such services are not performed by or on behalf of the Government of Iran (other than diplomatic and consular services), an entity organized under the laws of Iran or any jurisdiction within Iran, or a person located in Iran.

§ 560.307 United States.

The term *United States* means the United States, its territories and possessions, and all areas under the jurisdiction or authority thereof.

§ 560.308 Importation of goods.

With respect to goods (including software), the term *importation* means the bringing of any goods into the United States, except that in the case of goods transported by vessel, *importation* means the bringing of any goods into the United States with the intent to unlade them.

§ 560.309 [Reserved]

§560.310 License.

Except as otherwise specified, the term *license* means any license or authorization contained in or issued pursuant to this part.